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To: Superintendents and Business Officials

From: Christina Coughlin
Chief Financial Officer

Michael Bennett
Deputy Commissioner, P-12 Operational Support

Subject: Budget Vote Contingency Memo

Date: April 17, 2026

As you work to finalize your district budgets, the State Education Department recognizes the challenge of doing so without a final enacted state budget and its final school aid allocations. Unfortunately, the Department does not yet know when the state budget will be adopted or what it will contain.

As in the past, districts face statutory budget deadlines and must move forward with the best information available. Many districts choose to estimate state aid revenues at the Executive Budget proposal level, with or without certain adjustments. The Executive Budget proposal is based on data submitted by districts prior to November 15, 2025, and includes district enrollment estimates on Form A within the State Aid Management System (SAMS).

Common adjustments to the Executive Budget proposal include:

- Updated expense-based aids based on revisions made in SAMS after November of 2025. Updated aidable expenses are available in SAMS Output Reports with the term “Estimated” (e.g., “Transportation Aid Output Report Estimated” includes expenditures eligible for aid in 2026-27).
- Changes to the Consumer Price Index (CPI) in Foundation Aid. Updates are included in the “Estimated Foundation Aid” report, provided that this report reflects current law only, and not changes proposed in the Executive Budget.
- Revised Enrollment counts. Form A enrollment estimates are used in the Executive Budget proposal. SIRS enrollment is used in the Enacted Budget. The SIRS data extract currently in use can be seen in the “SIRS Data on File” output report in SAMS and Level 2 Reports.

For your convenience, a [document containing collected statutory Budget Deadlines](#), including due dates for SAMS reporting, is available on the [Office of Educational Management Services website](#).

Additional information on differences between the Executive Budget proposal and the Enacted Budget [is available on the Department's website](#). Changes to current law will be detailed in the “Definitions and Explanation of Aids Displayed” on the state aid website shortly after the final budget is enacted. A summary of these actions will also be included [in the state aid handbook](#) after the final state budget is enacted and the changes are reviewed and implemented by Department staff.

Full “financial transparency reports” will not be available in time for the budget mailing. If you need per pupil general and special education figures that will correspond with the final reports on data.nysed.gov, they [are available on this page](#).

cc: Sean Giambattista, Director, Education Finance
David Elliott, Coordinator, Educational Aid Services